

2019

CERTIFICATE

To the Clerk of JEWELL COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF RANDALL

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
 (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	95,625	37,819	84,821
Debt Service	10-113	9		0	
Library	12-1220	9	5,332	4,488	10,066
				0	
				0	
				0	
				0	
Special Highway		10	50,000	0	
Water, Sewer & Waste		10	100,000	0	
Totals		x	250,957	42,307	94,887
Budget Summary		11			
Neighborhood Revitalization					
					County Clerk's Use Only
					445,820
					Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
 Does the City Need to Hold an Election?

42,962
 NO

Assisted by:

Unassisted

Address:

Email:

Date Attested: Oct 4, 2018

County Clerk

Governing Body

CITY OF RANDALL		2019				
Computation to Determine Limit for 2019						
		Amount of Levy				
1. Total tax levy amount in 2018 budget		+ \$	42,307			
2. Library levy in 2018 budget		- \$	0			
Other tax entity levy in 2018 budget		- \$	0			
3. Net tax levy		\$	42,307			
2019 Budget Percentage Adjustments						
4. New improvements for 2018 :	+		654			
5. Increase in personal property for 2018 :						
5a. Personal property 2018	+		4,060			
5b. Personal property 2017	-		4,151			
5c. Increase in personal property (5a minus 5b)	+		0			
			(Use Only if > 0)			
6. Valuation of annexed territory for 2018 :						
6a. Real estate	+					
6b. State assessed	+					
6c. New improvements	+					
6d. Total adjustment (sum of 6a, 6b, and 6c)	+		0			
7. Valuation of property that has changed in use during 2018 :	+		5			
8. Expiration of property tax abatements	+		0			
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+					
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)			659			
11. Total estimated valuation July 1, 2018			445,870			
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))			0.0015			
13. Percentage adjustment increase (12 times 3)		+ \$	63			
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)			1.40%			
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$	592			
16. Total Percentage Adjustments		\$	655			

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:	+	0
Property tax revenues for debt service in 2018 budget:	-	0
Increase property tax revenues spent on debt service		0
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+	
Property tax revenues spent for public building commission and lease payments in the 2018 budget: Increase property tax revenues spent on public building commission and lease payments	-	0
19. Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)	+	
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud:	+	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:	+	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:	+	
23. Law enforcement expenses - 2019 budget:	+	

Law enforcement expenses - 2018 budget:			
CPI adjustment	-	<u> </u>	
Increased law enforcement expenses in 2019 budget:	1.40%	<u> 0 </u>	
(Do not include building construction or remodeling costs)		+	<u> 0 </u>
24. Fire protection expenses - 2019 budget:			
Fire protection expenses - 2018 budget:	+	<u> </u>	
CPI adjustment	-	<u> </u>	
Increased fire protection expense in 2019 budget:	1.40%	<u> 0 </u>	
(Do not include building construction or remodeling costs)		+	<u> 0 </u>
25. Emergency medical expenses - 2019 budget:			
Emergency medical expenses - 2018 budget:	+	<u> </u>	
CPI adjustment	-	<u> </u>	
Increased emergency medical expenses in 2019 budget:	1.40%	<u> 0 </u>	
(Do not include building construction or remodeling costs)		+	<u> 0 </u>
26. Total Revenue Adjustments		<u> </u>	
		<u> 0 </u>	

CITY OF RANDALL

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	37,819	5,551	58	307	1,825	0
Debt Service						
Library	4,488	659	7	36	217	0
TOTAL	42,307	6,210	65	343	2,042	0

County Treas Motor Vehicle Estimate 6,210

County Treas Recreational Vehicle Estimate 65

County Treas 16/20M Vehicle Estimate 343

County Treas Commercial Vehicle Tax Estimate 2,042

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.14680

Recreational Vehicle Factor 0.00154

16/20 Vehicle Factor 0.00811

Commercial Vehicle Factor 0.04827

Watercraft Factor 0.00000

CITY OF RANDALL

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Water, Sewer & Waste	General	5,000	5,000	5,000	K.S.A.12-825d
Water, Sewer & Waste	Special Highway	10,000	15,000	25,000	K.S.A.68-590
General	Special Highway	10,000	20,000	30,000	K.S.A.12-1,119
	Totals	25,000	40,000	60,000	
	Adjustments*				
	Adjusted Totals	25,000	40,000	60,000	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
None							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2019

Library found in: CITY OF RANDALL
JEWELL COUNTY

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem Tax	\$4,488	\$4,459
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$626	\$659
Recreational Vehicle Tax	\$8	\$7
16/20M Vehicle Tax	\$51	\$36
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$5,173	\$5,161
Difference in Total Taxes:	(\$12)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$448,759	\$445,870
Did Assessed Valuation Decrease?	Yes	
Levy Rate	10.001	10.001
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

CITY OF RANDALL 2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	5,840	5,399	14,399
Receipts:			
State of Kansas Gas Tax	1,666	0	0
County Transfers Gas		0	0
City of Randall WSW Transfer	7,000	15,000	15,000
City of Randall General Transfer	6,500	10,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	15,166	25,000	45,000
Resources Available:	21,006	30,399	59,399
Expenditures:			
Street Repair and Maint	15,607	16,000	50,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of To			
Total Expenditures	15,607	16,000	50,000
Unencumbered Cash Balance Dec 31	5,399	14,399	9,399
2017/2018/2019 Budget Authority Amount	35,000	35,000	50,000

Adopted Budget Water, Sewer & Waste	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	49,478	58,793	61,470
Receipts:			
Well Water	4,257	6,392	4,000
Charges to Customers	40,820	45,433	40,000
Credit Adjustment	60	0	
Interest on Idle Funds	52	52	
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	45,189	51,877	44,000
Resources Available:	94,667	110,670	105,470
Expenditures:			
Supplies & Repairs	2,746	5,000	20,000
Salaries & Wages	5,132	5,200	10,000
Water District #3	15,983	12,850	20,000
Utilities	1,338	2,950	10,000
Trash Hauling	3,675	3,200	10,000
Transfer to Special Highway	7,000	15,000	25,000
Transfer to General	0	5,000	5,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of To			
Total Expenditures	35,874	49,200	100,000
Unencumbered Cash Balance Dec 31	58,793	61,470	5,470
2017/2018/2019 Budget Authority Amount	73,500	73,500	100,000

CPA Summary

2019

NOTICE OF BUDGET HEARING

The governing body of

CITY OF RANDALL

will meet on August 23, 2018 at 7:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	58,151	91.760	72,228	84.275	95,625	29,445	66.039
Debt Service							
Library	4,988	5.423	5,423	10.001	5,332	4,459	10.001
Special Highway	15,607		16,000		50,000		
Water, Sewer & Waste	35,874		49,200		100,000		
Totals	114,620	97.183	142,851	94.276	250,957	33,904	76.040
Less: Transfers	25,000		40,000		60,000		
Net Expenditure	89,620		102,851		190,957		
Total Tax Levied	42,325		42,307		x		
Assessed Valuation	424,743		448,759		445,870		

Outstanding Indebtedness,

January 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Rebecca Seymour

City Official Title: City Treasurer

<u>Estimated Value Of One Mill For 2019</u>	
The estimated value of one mill would be:	\$446.00
<u>Want The Mill Rate The Same As For 2018?</u>	
2018 Mill Rate Was:	94.276
2019 Tax Levy Fund Expenditures Must Be Increased By:	\$8,131 \$0
<u>Impact On Keeping The Same Mill Rate As For 2018</u>	
2019 Ad Valorem Tax Revenue:	\$33,904
2018 Ad Valorem Tax Revenue:	\$42,035
Change in Ad Valorem Tax Revenue:	-\$8,131
<u>What Mill Rate Would Be Desired?</u>	
Current 2019 Estimated Mill Rate:	76.040
Desired 2019 Mill Rate:	0.000
2019 Ad Valorem Tax:	\$0
2019 Tax Levy Fund Exp. Changed By:	\$0